

# TENNESSEE REGULATORY AUTHORITY

Deborah Taylor Tate, Chairman  
Pat Miller, Director  
Sara Kyle, Director  
Ron Jones, Director



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460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

March 19, 2004

Mr Archie Hickerson  
AGL Resources, Inc.  
Location 1686  
P. O. Box 4569  
Atlanta, GA 30307

RE Docket No. 04-00034 – Petition of Chattanooga Gas Company for Approval of Adjustment of Its Rates and Charges and Revised Tariff

Dear Mr Hickerson:

After reviewing your petition, we have discovered that certain additional information is needed to complete the application. Please provide the following information, an original and thirteen (13) copies, addressed to:

Deborah Taylor Tate, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

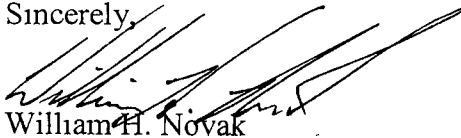
- 106 Refer to Company Data Response No 76. Please provide the gross and net utility plant for Tennessee, Virginia, and Georgia by month from the period October 1, 2000 through September 30, 2003
- 107 Refer to Company Data Response No. 79. Provide all accounting entries in connection with the sale of the Chattanooga Service Center.
108. Refer to Company Data Response No. 81. Provide the calculation that supports the \$15,787,666 adjustment to Company account number 248305
109. Refer to MFR 73, Page 251 Provide an explanation as to why the lead-lag days on short-term debt are represented as a negative number.
110. Refer to MJM-1, Schedule No. 4, Line No. 14. Also, refer to MFR 61b, Schedule 61b-2. Provide a calculation that supports each component used in the calculation of the \$8,407

permanent adjustment to book income. Also, on MFR 61b-2, the Company indicates \$60,626 in stock option expense as a permanent adjustment to book income. Explain why this amount is not included in the adjustment.

111. Refer to Exhibit MJM-2, Schedule 2. Where is the TRA Inspection Fee included in the "Taxes Other than Income" grouping?

Please respond by March 26, 2004. Thank you for your attention to this matter. If you should have any questions, you may contact me at (615) 741-2904, ext. 174.

Sincerely,



William H. Novak

Chief

Energy and Water Division

cc: Steven Lindsey  
D. Billye Sanders  
John Ebert  
Elizabeth Wade

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